

**Exhibit A**

**Schedule of Claims Subject to Three Hundred Twenty-Third Omnibus Objection**

Three Hundred and Twenty-Third Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	CASTRO PADILLA, MARTIN URB MANSIONES DE CABO ROJO 76 CALLE PALMAS CABO ROJO, PR 00623	5/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	32700	\$ 225,681.77
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
2	COLL DE SILVA, MARGARITA URB. VILLA CAPRI 1166 CALLE CATANIA SAN JUAN, PR 00924	10/9/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	176648	\$ 438,594.00
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
3	DALMAU NADAL, CARLOS COND LAGUNA GARDENS III APTO 11-B CAROLINA, PR 00979	4/13/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	8066	\$ 638,000.00
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also asserts, in part, liability associated with bond(s) issued by the Puerto Rico Industrial Development Company which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
4	FORSYTHE ISALES, PHOEBE CALLE LILAS #1724 SAN JUAN, PR 00927	5/15/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15395	\$ 209,309.96
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Proof of claim purports to assert, in part, liabilities associated with bond(s) and/or money loaned, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth, such that the Debtors are unable to determine whether claimant has a valid claim against the Commonwealth or any of the other Title III debtors. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
5	JOSE O TORRES FRANCESCHINI VIXMA I RODRIGUEZ MATINEZ ALBERTO J TORRES PO BOX 1305 YAUCO, PR 00698	5/17/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	23691	\$ 411,625.00*

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	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
6	LOPEZ VICENTE, JUAN M. 26 CALLE CYCA, URB. PALMA REAL GUAYNABO, PR 00969-5803	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	74234	\$ 262,694.25
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claimant asserts, in part, liabilities associated with bonds issued by Puerto Rico Industrial, Tourist, Educational, Medical, and Environmental Control Facilities Financing Authority (AFICA), the Puerto Rico Aqueduct and Sewer Authority (PRASA), and the Puerto Rico Government Development Bank (GDB) that claimants held at one time, but sold their positions. Because claimant sold their bonds they purport to assert, they no longer have any right to payment from the Commonwealth in respect of bonds issued by the Commonwealth and accordingly, have no claim against the Commonwealth for alleged unpaid interest and/or loss on investment. Claim also purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also asserts, in part, liability associated with bond(s) issued by the Puerto Rico Industrial Development Company which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
7	MERCADO ROSSO MD, WILFREDO PO BOX 363624 SAN JUAN, PR 00936-3624	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	29927	\$ 139,277.08
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claimant purports to assert liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant asserts investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that are not guaranteed by the Commonwealth, and that are associated with an entity, The Puerto Rico Industrial, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					
8	MONTALVO MONTALVO, EDDIE 1 COND SAN FERNANDO VLG APT 102 CAROLINA, PR 00987	7/26/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	178443	\$ 32,615.38
	Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.					

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9	NARVAEZ RODRIGUEZ, JESUS M 261 CALLE LUNA SAN JUAN, PR 00901	4/3/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6427	\$ 75,000.00
Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.						
10	RIVERA MERCADO, BRUNILDA EDIF BARCELONA COURT 113 CALLE BARCELONA APT 201 SAN JUAN, PR 00907-2761	5/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	12902	\$ 45,659.49*
Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.						
11	SANCHEZ SALDANA, CLARIVETTE C/ OLIMPIC #601 URB. SUMMIT HILLS SAN JUAN, PR 00920	5/16/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15911	\$ 42,444.77
Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.						
12	VARGAS VELAZQUEZ, EDWIN URB PUERTO NUEVO 626 CALLE ANDALUCIA SAN JUAN, PR 00920	4/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	7951	\$ 60,000.00
Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Further, to the extent claimant asserts liabilities for investment losses, claimant has not provided a basis for asserting such investment loss. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim.						
TOTAL						\$ 2,580,901.70*